GRS IX 5]

Previous references. 1924-75 **File No**

75 – 28/8 44, 45, 46, 47 & 48 Misc **Serial Nos.**

Later references 1/42/1 – 24 (pp 8-9)

281-26-1 2

GENERAL AND REVENUE SECRETARIAT

Serial Nos. 1 – 4

Part B for November 24

SUBJECT

Consolidation of accounts of Municipal Institutions for the years 1920-21 to 1923-24 & 1924-25

Ex. No. 725 - 30 June 37-24 - 4
& 21. 11. 24 To the Mun Comr of the Corporation - Directs that the accts of the Municipal Institutions for the years 1920-21 to 1923-24 & 1924-25 be audited by the Corporation Auditor during the ensuing Rs 24 250 for 8 months from that date

25/11/24

H. R. S. 11] 1925-26

GENERAL AND REVENUE SECRETARIAT.

(Misc)

NOTES.

File No. 37

FILE HEADING.

Compilation of accounts by Municipalities &c. Taxes

From

No.	Dated		Received
Diary No.	Enclos.	Spare Copies.	Serial No.

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS.

Mem: 37-24.

G. R. S. III—3]

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Memo

On Saturday the 16th inst. While Mr. Mukherjee was personally representing to the Revd. Member in his Chamber the progress in his special duty, the Member was pleased to send for me and to elicit, after some discussion that two days letters to the Marwari Comm. be put up calling for information as regards the progress of compilation work in respect of the balances of Marwari institutions by the 30th June next and for the period 1920-21 to the end of the official year 1923-24, the work of determining the balances for previous years having been entrusted to the Spl. duty Recd

N B Should routine notes be written on small slips the notes must be copied, or slips pasted on this form

G R. S. III—3]

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record]

2 The member wanted one
to refer to the last reorganisation
under which the account
Staff of the Murrai Head Office
was strengthened, and to
enquire what this Staff was
doing & why, if the work was
not done in the Comrs' Office,
it should not be dispensed
with or transferred to the Office
which will be required to do the work.
A printed Copy of GO No. 2463-573
Mar 82. 14. 2
of 2nd April 1917 reorganising
the Clerical & Menial Staff of the
Murrumbidgee Office (which has
recently become the Murrumbidgee Comrs' Office)
is submitted for perusal, and
it shows that the account

Should routine notes be written on small slips the notes must be copied on slips pasted on this form

Staff as reorganised consists
of 43 hands ~~exclusive~~ paid from
Murrai funds viz

S. III. 2]

Muzrai Secretariat | Muz. File No. 37 of 192 .

Serial No.

1 Head accountant.
1 Dy accountant
& 4 Junior accountants

out of whom the Hd accountant and the Dy accountant have already been working under Mr. Mukherjee Dy leaving only the four Junior accountants in the Comrs Office for reference to the account staff in the draft letter seems nec:

3. The drafts are according subd for appl orders. They were shown to Mr. Mukherjee Dy and his suggestions & modifications have been incorporated in them.

Dy 18.8.24

18 8 24.

Dy Secy

1-8.

407/18 8

18.8.24.

Dy 19.8.24

19.8.24.

NOTE—Contn. sheet

WD 0561—GPB—3750—1 8 22

S. III.21

Muzrai Secretariat | Muz. File No. 37 of 1924.

Serial No	
1	To the Muzrai Commr. No. 258 d. 20.8.24. Requests him to take immediate action in the matter of bringing up the balances of Muzrai insts which have not been determined to the end of June 1920 up to the end of June 1924 & have the work done either in his office or by Mr. Menkhyen jaya Iyer on in the Comptroller's Office with the help of his office accountants.
	" Comptroller. No. 259 d. 20.8.24. 3rd copy of the above for info.
2	~~To the Muzrai Commr. No. 260 d. 20.8.24.~~ Requests him to issue and before the end of Augt for the sight of grant a date in the attended hearing of the candidates & details of the ~~disputes in the last three years~~
3	From the Mur Commr No. C 226/1924 [illegible]
	The Mur Commr brings to notice the cause of delay in taking up the work in his office, and proposes to employ the two accountants now working in the Comptroller's Office in connection with the verification of the accounts

NOTE—Contn sheet

WD 0561-GPB-3750—18 22

S. III. 2]

Muzrai Secretariat | Muz. File No. 37 of 192 4

Serial No.

already compiled up to end of June 1920 by the special duty Officer, on the compilation of the accounts for the remaining 4 years. Even if the accounts of these 4 yrs were compiled in the Comptr Office, the help of the many ledgers & other registers which are lodged in the Comptr Office will be required.

2 Now that the work of the Verification of the balances already determined by the special duty Officer is nearing completion, the question arises for consideration whether the determination of the balances of the remaining 4 years may not be undertaken in the Comptroller's Office itself, the two accountants of the Mad Comptr's Office now working in the Comptr's Office, continuing to work in the latter Office for another period of 6 months or so and completing the work they are already employed upon. If need be another accountant of the Mad Comptr's Office may be sent to Comptr's Office in order to expedite the work.

3 The Comptroller may perhaps be consulted unofficially.

NOTE—Contn. sheet

WD 0561—GBB—3750—1-8-22.

6.9.22. Yes. Let the [illegible]

By 12th Nov

G. R. S. III-2]

WD 2310—GPE—10,000—91 5 24

General and Revenue Secretariat

File No. 37 of 19

Serial No.

Forwarded unofficially with compliments for favour of remarks on the points raised in the above note.

By order

9. 9. 24

Secretary to Govt. of Rev Dept

U.O. No. 323/TAD B, dated 22nd Septr. 1924.

There is no objection to the work being done in the Muzrai Commissioner's Office. But if the work results of the work done have to be verified by this office, it would be well to entrust the work once for all to this office so that there may be no duplication of work. I am not sure if it is possible to finish the work in six months even with the help of an additional hand. I think the period may be put down at 8 months with an establishment of 4 hands.

If Government decide that the work should be done in this office, the following establishment will be necessary:-

Allowance to the Superintendent of the Section ...	₹ 30/-
Allowance to the two Accountants at ₹ 15/- each ...	Rs 30/-
A new hand to be entertained to attend to the current work of the Section ...	Rs 30/-

Three hands from the Muzrai Commissioner's office as proposed. These hands may be given

the

NOTE—Contn. sheet

Serial No.

the usual deputation allowance as the work is of an arduous nature. It is intonded that the officials of the Muzrai Section of this office should attend to this work in addition to their own duties as with their assistance the work can be got done quickly.

14. I may state in this connection that if the work is entrusted to the Special Duty Officer an expenditure of Rs 225/- per mensem will be incurred besides that on establishment and this is avoided by this arrangement as there will be no need for verification again.

J. Satyanarayana
Comptroller.

9.3
22

CV

15. Whether the work is entrusted to Mr Mortgage Dy or to the Muzrai Comrs Office, the final verification will have to be done in the Comptrollers Office which has to forward the same granted as either of the former. Further the extra charge ~~for~~ incurred in entrusting the work to the Special duty Officer & to the Comptrollers Office is given below for purpose of comparison:

NOTE—Contn. sheet

Serial No. 16

Special Duty Offices

Sp! Duty Officer 225 Rs p m
1 Head accountant (Dy Collector) 150 Rs
2 accountants (") 14 Rs (Rs each)

254 Rs per month

for 8 months 2032 Rs

Travelling allowance } about 200 Rs

Total - 2232 Rs
(nearly 2250 Rs)

Comptroller's Office

Rs
allowance to Comptr - 30
Allowance to 2 Asst Accts - 30
an Extra hand 30
Dy: allowances of Mar Comrs Office. 3 Clks Rs 10 each who Shd work in the Comptrs Office. } 29

119

for 8 months - 952

1, Even allowing also the Establishment and allowances claimed by the Comptroller for doing this work which, he estimates, will be completed in 8 months. the Cost will be much less than if entrusted to the special Duty Offices, and it will have the add: advantage of Expedition and of an absence of duplication of work

As for the Establishment Req^d by the Comptroller, it is noted that as the Mar Comrs' Office Clerks who have had long experience of the work now to be done are actually engaged on the work, the Accountants of this Office will also help in the work for which they will get an allowance, his claim for an additional hand at Rs 30 (who being a new hand may not be of much help

NOTE—Contn S'eet

G.R.S. III 21

B65WD.0531

File No. of 19

General and Revenue Secretariat

Serial No.

may perhaps be related.

24/9/24

Rev. Secy.

739-9 II Mem (Rev)

26

25.9.24.

26.9.24.

20 The Muzrai Commr. is requested to submit his proposals regarding the appointment

25/9

26.9

29/10

forwarded unofficially with compliments to the Muzrai Commr. in regard to favour of opinion on the proposals of the Comptroller.

29.10.24

GEN. & REV. SECY.
29 OCT 1924
MUZRAI

Rev No 9-24.

30/10/24

[illegible] Secy's opinion.

The Comptroller's proposals may be accepted, as the work of compilation might start from April. Supervision of work is about necessary and there will be a saving of Rs 300 also.

NOTE—Contn Sheet

20638

Serial No.

23 It will not be possible to spare the services of one more official from this office having regard to the ever-increasing work and the inadequacy of the present establishment. The Comptroller thinks that the work could not be satisfactorily done by the two accountants of this office already working there and the extra hand on Rs.60/- with the assistance of the officials of the Mineral Section of this office, he may be permitted to entertain an additional official on Rs.30/-.

24 The pay of the officials to be newly entertained will have to be met from the Mineral Establishment Fund, the charges on account of the allowances payable to the permanent employees of both the offices (The Comptroller and the Mineral Commissioner) may be made debitable to the respective funds from which their pay is now met.

K. Chandy
Mineral Commissioner.

Returned with compliments and to the Secretary to Government, Revenue Department.

K. Submitted for orders
8/11/24

1.11.24.

Rev Secy.
11/11/24

3.11.24.

5/11/24

NOTE—Contn Sheet

G.R S III 21

File No. 37 of 19 24

General and Revenue Secretariat.

Serial No.

DEWAN'S OFFICE
RECD. on 20 NOV. 1924
Reg. No. 3696

Muzrai Secretariat | Muz. File No. of 192 .

Serial No.

4 To the Mukhya Nirbhakari
No. 729-30/Muzra-24-4 dt 21-11-24
Directing that the year's accounts
be compiled & the Temple Fund
with a Ref. to Govt. Order No. 11.
[illegible]

The file has the note of the
Legal Member [illegible]

22/11/24

Legal
22 IV 24

595/22.11 2nd member

24/4
25-11
25 IV 24.

WD 0561—GPB—3750—1 8 22

Hang 37-22-4

NOTES

etc , not intended for permanent record]

The Connected file has been submitted to 2nd Member for perusal upon its receipt in the Branch it will be sent to the Secretary for the Committee. In the meantime, the Orders as Communicated by the Committee the work has to be taken up from 1st 12 24

22/11/24

H 10625/24

In as the orders be communicated The file will, if required, be called for.

From the H.C Dept, I see that I The file had come up for the Secretary reference that I Hd Secy asked me to make any remarks

Asst Secy 22.11.1924

22/11/24

Secy (Com) 25/11/24

Vide file of the Committee

H 2789 dated 5-11-24

G. R. S. III—3]

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

N B -Shouldroutine notes be written on small slips the notes must b cipoed, or slips pasted on this form.

Draft I

25-8

Muz. 37-24-1.

& 20.8.24

To

The Muzrai Commissioner in Mys re.

Sir,

I am directed to state that the Govt. understand that the Special ~~Duty~~ Work entrusted to Mr. Mrityunjaya Iyer has practically come to a close and that the statements compiled by him are under verification by the Comptroller which is expected to be completed early.

2. According to the statements ~~prepared~~ compiled by the Spl. Duty Officer the balances of individual Muzrai Institutions have been determined up to the end of June 1920. These balances will be of no avail, at this distance of time, unless the work is continued and the balances are brought up to ~~end~~ date of June 1924.

3. It is understood that ~~immediately~~ Soon after assuming charge of the Muzrai Department about 2 years ago, your predecessor, on learning that Mr. Mrityunjaya Iyer's compilations then under final ~~consideration~~ Consolidation had closed with June 1920, called for detailed institutionwar statements of credits and debits of the subsequent 3 years, direct from the several Taluks in view to bring the balances up to date as far as possible. I am ~~now~~ to enquire what action has been taken in your office on the statements so received and ~~that~~ which you propose to do in the matter of bringing the Muzrai balances up to date (viz) June 1924). It is high time that this work

should be ~~done at once~~ completed, so that the Govt. may have before them the details of institutionwar balances at the close of the last official year with as little ~~as~~ delay as possible [in order to enable them to decide how much of each institution savings might be transferred to the investiment of 7½ lacs of Rupees in the 6¼% State Loan of 1940.]

[ ] This portion may perhaps be omitted, as the Comptr. is already aware of the Govt. proposal. The Comptr. has intimated that the work has been started.

4. ~~The~~ Govt. desire that you will be so good as to take ~~necessary~~ early action in the matter of having the balances of the several individual institutions worked out up to ~~date~~ the end of June 1924. The balances as they stood on 30th June 1920 having been determined by the Spl. Duty Officer all that has to be done now is to complete the credits and debits of the subsequent four years from the statements received from the Taluk or if these are imperfect, from the statements of Muzrai credits and payments furnished to the Comptroller by the Treasury and to add the net results of these four years to the balances determined up to June 1920. This work need not wait until the balances worked up to 1920 have been completely verified and finally announced by the Comptroller.

4. I am therefore to request that you will be so good as to take immediate action in the matter and have the work done in your office obtaining if necessary from the Comptroller's Office the Treasury Statements of Muzrai credits and debits for the past 4 years. But in case you find it not possible to have this done by the officials of your office without material prejudice to current work, the ~~the~~ only alternative will be

have it done either by Mr. Mrityunjaya Iyer himself or in the Comptroller's Office by ~~giving him the~~ help of ~~all~~ the Accountants of your Office establishment.

5. I am to request that you will be so good as to let me know at once how you would propose to proceed in the matter.

I have &c.,

18.8.24. Revenue Secretary to Govt.

18.8.24

19/8

No. 25 Fi. 20[illegible]

Copy to the Comptr, Mysore Govt.
for info.
19.8.24.

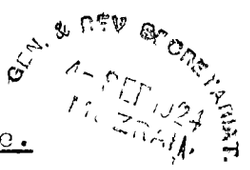
Office of the Muzrai Commissioner in Mysore.

Dated Bangalore, 30th August 1924.

1. 9.

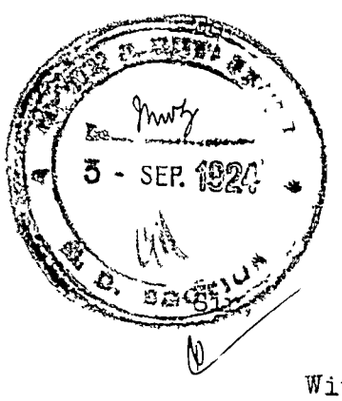
From

K. Chandy, Esquire., B.A.,
Muzrai Commissioner in Mysore,
Bangalore.



To

K. V. Anantaraman, Esquire., B.A.,
Secretary to the Government of
His Highness the Maharaja of Mysore,
Revenue Department.



No. 271
Mur 37-24-3

With reference to your letter No.250/M.F.37-24-1 dated 20th August 1924, enquiring what action has been taken for the compilation of the accounts of Muzrai Institutions subsequent to 30th June 1920 to which date the activities of the Special Duty Officer had been confined, I have the honor to state that immediately after the formation of the Muzrai Commissioners office, statements of credits and debits for the years 1920-21 and 1921-22 by institutions were called for from the Amildars and Mr. Subba Rao, Head accountant, was put on the work of compilation. No sooner was the work of compilation begun than Mr. Subba Rao was withdrawn from the work and was deputed to work under Mr. Mrityunjaya Iyer, owing to the incomplete nature of the statements previously prepared by him. In addition to the Head accountant, the services of two more accountants had to be placed under Mr. M. Mrityunjaya Iyer and one of these returned to office at about the end of January 1923. The Head accountant and the Junior accountant who continued to work under Mr. Mrityunjaya Iyer till recently are now working in the Comptroller's office and it is to be hoped that they will revert soon. With the growing work in the office coupled with short-handedness it was not found possible to continue the work. I was in hopes that the two accountants who had gained considerable experience in making these compilations would soon comeback to office and that the work would be resumed and finished as early as practicable. As, however, the special duty is still continuing, I thought of commencing the work independent of the

accountants

accountants and accordingly submitted for the fo
Government (Vide this office letter C.No.864 dated 28th June
a working sheet of balances of Muzrai Institutions which I wished
to obtain from the Amildars and Deputy Amildars and no orders hav
yet been received.

2. Now that the Taluk Treasury "C" books and the Comptroller's office statements of credits and debits with vouchers are all intact and available, I do not anticipate any difficulty in making a ---- compilation of the accounts of these four years and to have the -- opening balance for 1st July 1924 ready by the time the closing balance for 1919-30 is intimated by the Comptroller to Government, or very soon after. For this purpose, I propose withdrawing the two -- officials of my office now working in the Comptroller's office --- in connection with the cash balances of individual institutions. Immediately on receipt of orders, the Amildars will be instructed to compile the accounts in the prescribed form which will, on receipt be consolidated in this office without material prejudice to current work and transmitted to the Comptroller's office for verification, my office accountants going there also for the purpose.

I have the honor to be,
Sir,
Your most obedient servant,
K Chandy
Muzrai Commissioner.

KSR.

Proceedings of the Government of H. H.
the Maharaja of Mysore.

Read.-

Correspondence ending with letter No.C. 226 of 1922-23 dated the 1st September 1924 from the Muz. Commr. in Mysore explaining the delay in taking up the work of compilation of Muzrai accounts of individual institutions for the 4 years from 1920-21 to end of 1923-24 and stating that the work will be taken up by his office by withdrawing the two accountants of his Office working now in the Comptroller's Office for the verification of the Muzrai balances determined by the special Duty Officer &c.

Order No. 729-30/Miscr 37-24-25 dated 21-11-24

Govt. understand that the special work entrusted to Mr. A. Mrityunjaya Iyer has practically come to a close and that the statements compiled by him are under verification by the Comptroller. According to these statements, the balances of individual Muzrai institutions have been determined up to the end of June 1920. Statements of much value ~~use~~ at this distance of time unless the work is continued and the balances are brought up to end of June 1924. The balances as they stood on 30th June 1920 having been determined by the Special Duty Officer ~~and under verification i the Comptroller's Office~~, all that has to be done now is to compile the credits and debits of the subsequent 4 years from the statements

of Muzrai credits and payments furnished to the Comptroller by the Treasury, and to add ~~xxxxxx~~ the net results of these 4 years to the balances up to the end of June 1920, now under verification in the Comptroller's Office.

2. The Comptroller to Govt. having been consulted unofficially in the matter is of opinion that if the results of the work done have to be tallied by his office, it would be well to entrust the work once for all to his office so that there may be no duplication of work, and that a whole period of work may be put down at one operation, and that the following establishment will be necessary for the purpose:-

Allowance to the Supdt. of the Section.		
Allowance to the 2 Accountants of the office at Rs. 150/- each.	Rs.	300-0-0
1 Asst. Supdt. to be entertained	"	200-0-0
Deputation allowance to three clerks of the Muz. Courts Office to work in the Comptroller's Office.	"	60-0-0
Total per month	"	30-0-0 nearly
	Rs.	~~590-0-0~~ 120-0-0.

The Muz. Comr. who was consulted ~~as to the proposals of the Comptroller~~ states that the work of compilation of the Accounts in question may be entrusted to the Comptroller's office as ~~the duplication of work is avoided thereby and~~ there will be a saving ~~also in the cost,~~ but as it will not be possible to spare the services of one more official to this office, the Comptroller may be allowed to maintain an additional hand on Rs. 50/- p.m. if two of the officials is to be withdrawn altogether from the Muzrai

Establishment Fund and the charges on account of the allowances payable to the permanent employees of both the offices being debitable to the respective funds from which their pay is now met.

3. Govt. are pleased to sanction the proposals of the Muzrai Commr. The work will accordingly be entrusted to the Comptroller's Office and the following establishment sanctioned, which will be debited to the ~~with the following establishment:-~~ Muzrai Revenue Fund

1. Allowance to the Supdt. of the Section. Rs. 30
2. Allowance to the two Accountants of his office at Rs.15/- each. " 30
3. Deputation allowance, at the rate of 20% to the 2 Clerks of the Muz. Commr's Office working in the Comptroller's Office, ~~(Rs. 15 plus 7½ nearly~~ about " 25
4. ~~An additional hands to be entertained.~~ Two new clerks on Rs 30 each " 60

~~Total~~ Expenditure per month Rs. ~~145~~

For 8 months = Rs. 1160

4. The work should be taken up from the 1st of December 1924 from which date this order will take effect, and ~~the work~~ should be finished within 8 months, as mentioned by the Comptroller.

13/11/24.

Revenue Secretary.

2-12-11-24

To

The Muz. Comm. in Mysore.
The Comptroller to Govt., thro' Fl. Secrt

C.R.C.

Communicated to the Comptroller with Finl. Secrt's letter No. Fl 2783 & 28-11-24.

Proceedings of the Government of His Highness
the Maharaja of Mysore.

Read:-

Correspondence ending with letter No.C.226 of 1922-23 dated the 1st September 1924 from the Muzrai Commissioner in Mysore explaining the delay in taking up the work of compilation of Muzrai accounts of individual institutions for the four years from 1920-21 to end of 1923-24 and stating that the work will be taken up in his office after withdrawing the two accountants of his office now working in the Comptroller's Office on the verification of the Muzrai balances determined by the Special Duty Officer &c.

Order No. 727-30/Muz 37

Dated, Bangalore, the November 1924.

Government understand that the special work entrusted to Mr. A. Mrityunjaya Iyer has practically come to a close and that the statements compiled by him are under verification by the Comptroller. According to these statements, the balances of individual Muzrai Institutions have been determined up to the end of June 1920. These balances will not be of much value at this distance of time unless the work is continued and the balances are brought up to end of June 1924. The balances as they stood on 30th June 1920 having been determined by the Special Duty Officer all that has to be done now is to compile the credits and debits of the subsequent four years from the statements of Muzrai credits and payments furnished to the Comptroller by the Treasury, and to add the net results of these four years to the balances up to end of June 1920, now under verification in the Comptroller's Office.

2. The Comptroller to Government having been consulted unofficially in the matter is of opinion that if the results of the work done have to be verified by his Office, it would be well to entrust the work once for all to his Office so that there may be no duplication of work, and states that the period of work may be cut down at 9 months,

and

Proceedings of the Downtown

Correspondence

last September I

the data

ring-ating)

ing

and that the following establishment would be necessary for the purpose:-

Allowance to the Superintendent of the Section	Rs.	30-0-0
Allowance to the two Accountants of his office at Rs. 15/- each.	"	30-0-0
A new hand to be entertained.	"	30-0-0
Deputation allowance to three Clerks of the Muzrai Commissioner's Office to work in the Comptroller's Office. (nearly)	Rs.	30-0-0
Total per month		120-0-0

The Muzrai Commissioner who was consulted states that the work of compilation of the Accounts in question may be entrusted to the Comptroller's Office but that as it will not be possible to spare the services of one more official from his office, the Comptroller may be permitted to entertain an additional hand on Rs. 30/- the pay of the officials to be newly entertained being met from the Muzrai Establishment Fund and the charges on account of the allowances payable to the permanent employees of both the offices being debitable to the respective funds fx from which their pay is now met.

3. Government are pleased to sanction the proposals of the Muzrai Commissioner. The work will accordingly be entrusted to the Comptroller's Office and the following expenditure sanctioned which will be debited to the interest earnings of the General Muzrai Fund:-

1. Allowance to the Superintendent of the Section	Rs.	30-0-0
2. Allowance to the two Accountants of his office at Rs. ~~15~~ 15/- each.	"	30-0-0
3. Deputation allowance at the rate of 20 per cent of their pay to the two Clerks of the Muzrai Commissioner' Office working in the Comptroller's Office about ...	"	25-0-0
4. Two new clerks on Rs. 30/- each.	"	60-0-0
Expenditure per month	Rs.	145-0-0
Total for eight months	Rs.	1,160-0-0

4. The work should be taken up from the 1st of December 1924 from which date this order will take effect, and should be finished within 8 months, as mentioned by the Comptroller.

Sd/ K V.

Secretary to Government,
Revenue Department.

To

The Muzrai Commissioner in Mysore.
The Comptroller to the Government of Mysore through H. Secrtt.